OFFICE OF THE CHAIRMAN OF THE BOARD OF TRUSTEES

EXECUTIVE DIRECTIVE: Travel and Expense Claim Policy

Directive Number: TF-DIR-2026-016

Date of Issuance: May 18, 2026

Effective Date: June 1, 2026

1. PURPOSE & RATIONALE

In alignment with the Turathuna Foundation's commitment to institutional excellence, rigorous governance, and compliance with the standards required by our international partners and donors, the Board of Trustees has formally approved the **Travel and Expense Claim Policy**.

The implementation of this policy is essential to ensure that our operations remain transparent, ethically sound, and fully aligned with global best practices in cultural heritage preservation and humanitarian action.

2. MANDATORY COMPLIANCE

Pursuant to the authority vested in the Chairman of the Board of Trustees, and in accordance with the Foundation's bylaws, all personnel—including Board members, management, staff, volunteers, consultants, and implementing partners—are hereby directed to adhere strictly to the guidelines and procedures set forth in the attached policy.

3. IMPLEMENTATION & ENFORCEMENT

- **Effective Date:** This policy shall come into full force and effect starting **June 1, 2026**.
- **Responsibilities:** Department heads and Project Managers are responsible for the immediate dissemination of this policy to their respective teams and for conducting necessary training to ensure full understanding and operational alignment.
- **Compliance:** Failure to adhere to the provisions of this policy may result in disciplinary action, as outlined in the *Code of Ethics and Professional Conduct*.

4. REVIEW & UPDATES

This policy shall be subject to periodic review by the Board of Trustees to ensure its ongoing effectiveness in the face of evolving operational challenges. Any proposed amendments must be submitted to the Board for formal approval.

5. ATTACHMENTS

Attached to this directive is the full version of the **Travel and Expense Claim Policy**, which serves as the official operational guide for the Foundation.

BY ORDER OF THE BOARD OF TRUSTEES:

Lama Abboud
Chairman of the Board of Trustees
Turathuna Foundation

Cc:

- Executive Director
- Finance Department
- HR Department
- Project Managers
- Central Policy Repository

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1. PURPOSE AND SCOPE

The Turathuna Foundation frequently requires its staff, Board members, and designated volunteers to travel and incur expenses in the course of their duties—whether conducting fieldwork, attending international conferences, or procuring specialized restoration materials.

The purpose of this policy is to establish clear, fair, and consistent guidelines for the authorization, recording, and reimbursement of these business-related travel and operational expenses. This policy applies to all Foundation personnel (employees, Board members, and authorized volunteers) requesting reimbursement from Foundation or donor funds.

2. GENERAL PRINCIPLES

All travel and business expenses must adhere to the following core principles:

- **Value for Money:** Personnel must exercise prudent judgment, seeking the most cost-effective and practical travel and accommodation options that do not compromise safety.
- **Necessity:** All expenses must be directly related to, and necessary for, the execution of official Foundation business or approved donor projects.
- **Documentation:** Every expense must be fully documented and supported by original receipts to ensure transparency and audit readiness.
- **Safety First:** In alignment with our *HSSE Policy*, travel arrangements must prioritize the physical security and well-being of the personnel.

3. TRAVEL AUTHORIZATION (PRE-APPROVAL)

To ensure budget availability and alignment with project goals, all travel must be authorized in advance.

- **Local Travel (Within Homs Governorate):** Routine fieldwork requires verbal or written approval from the direct Project Manager.
- **Domestic Travel (Outside Homs, e.g., to Damascus):** Requires an approved "Travel Request Form" signed by the Executive Management at least 3 days in advance.
- **International Travel:** Requires a fully budgeted "Travel Request Form" approved by both the Executive Director and the President of the Board of Trustees at least 14 days in advance.

4. ELIGIBLE TRANSPORTATION EXPENSES

- **Public and Local Transport:** The Foundation reimburses the cost of local transport (buses, shared taxis/servees, and standard taxis) used for official business.
- **Personal Vehicles:** If a staff member uses their personal vehicle for Foundation business, they will be reimbursed based on a standard fuel calculation (approved by the Finance Department) for the exact distance traveled, plus any related tolls or standard parking fees. The Foundation is not liable for vehicle maintenance, insurance, or traffic fines.
- **Air Travel:** For international travel, the Foundation will only reimburse Economy Class flights. Tickets should be booked as far in advance as possible to secure the best rates, ideally processed directly by the Foundation's procurement team rather than purchased out-of-pocket.

5. ACCOMMODATION AND MEALS

- **Accommodation:** Lodging for overnight travel will be reimbursed at actual cost, subject to a maximum daily limit determined by the destination and budget. Hotels must be safe, standard business-class accommodations. Where possible, the Foundation will book and pay for accommodation directly.
- **Per Diem (Daily Subsistence Allowance):** For approved overnight domestic or international travel, personnel may be provided with a standard Per Diem to cover meals and incidentals (e.g., coffee, tips, personal phone calls).
    - If a Per Diem is issued, personnel do not need to submit receipts for individual meals.
    - If meals are provided by a host, conference, or hotel (e.g., breakfast included in the room rate), the Per Diem will be reduced accordingly.
- **Actual Meal Expenses (Non-Overnight):** For day trips that do not involve a Per Diem, reasonable meal expenses will be reimbursed based on actual receipts, subject to limits set by the Financial Manager.

6. NON-REIMBURSABLE EXPENSES

The Foundation will **not** reimburse the following expenses under any circumstances:

- Alcoholic beverages.
- Traffic citations, parking fines, or towing fees.
- Personal entertainment (e.g., movies, sightseeing tours not related to the project).

- Personal grooming or clothing.
- Expenses for traveling companions or family members.

7. EXPENSE CLAIM AND REIMBURSEMENT PROCESS

To receive reimbursement, personnel must follow the strict documentation guidelines outlined in the *Financial Management Policy*.

- **Expense Claim Form:** The individual must complete a standardized Expense Claim Form, categorizing each expense and linking it to the relevant project budget line.
- **Receipts:** Original, detailed receipts or invoices are mandatory for all expenses (excluding authorized Per Diems). Credit card slips alone are not sufficient.
- **Missing Receipts:** In the local context, if obtaining a formal receipt for minor transport (e.g., a local shared taxi) is genuinely impossible, the claimant must fill out a "Missing Receipt Declaration." This is subject to the approval of the Financial Manager and must be kept to an absolute minimum.
- **Submission Deadline:** Expense Claim Forms must be submitted to the Finance Department within **15 days** of the completion of the travel or the date the expense was incurred. Claims submitted after 30 days may be denied.
- **Exchange Rates:** For expenses incurred in foreign currencies during international travel, reimbursement will be calculated based on the official central bank exchange rate, or the documented exchange rate on the receipt from a legal exchange office, on the date of the transaction.

8. TRAVEL ADVANCES

Recognizing that staff should not bear significant financial burdens for Foundation work, travel advances may be issued.

- **Requesting an Advance:** An employee may request a cash advance for anticipated out-of-pocket expenses (e.g., daily labor payments, field transport) by submitting an Advance Request Form approved by their manager.
- **Reconciliation:** The advance must be fully reconciled within **5 working days** of returning from the trip. The employee must submit an Expense Claim Form with all receipts and return any unspent cash to the Cash Custodian.
- **Outstanding Advances:** No new travel advances will be issued to any personnel who has an outstanding, unreconciled advance.

9. FRAUD AND MISREPRESENTATION

Any attempt to claim reimbursement for fraudulent, inflated, or non-business-related expenses is a severe violation of the *Code of Ethics and Professional Conduct* and the *Financial Integrity Policy*. Such actions will result in immediate disciplinary action, potential termination, and a requirement to repay the funds.